

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

School Town of Munster (4740)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$1,161,179	\$1,165,344	\$1,227,115	\$1,251,699	1.89%	2.00%
Non - Certified Salaries	120	\$605,145	\$618,190	\$588,403	\$519,279	-3.75%	-11.75%
Teacher Retirement Fund, After 7-1-95	216	\$106,477	\$106,403	\$113,044	\$130,620	5.24%	15.55%
Group Health Insurance	222	\$203,072	\$160,567	\$128,970	\$127,205	-11.04%	-1.37%
Social Security Certified	212	\$84,740	\$84,678	\$89,803	\$91,055	1.81%	1.39%
Public Employees Retirement Fund	214	\$88,617	\$77,448	\$76,390	\$73,797	-4.47%	-3.39%
Social Security Noncertified	211	\$43,017	\$42,905	\$41,750	\$38,532	-2.72%	-7.71%
Operational Supplies	611	\$37,777	\$17,200	\$8,418	\$26,815	-8.21%	218.55%
Content	747	\$0	\$0	\$0	\$22,412	NA	NA
Group Life Insurance	221	\$11,769	\$10,717	\$12,402	\$10,955	-1.78%	-11.66%
Pre-2008 Object Code - Temporary Salaries	130	\$6,467	\$7,002	\$8,408	\$8,252	6.28%	-1.85%
Other Group Insurance Authorized by Statute	224	\$7,619	\$5,936	\$5,760	\$5,587	-7.46%	-3.00%
Other Professional and Technical Services	319	\$6,839	\$5,850	\$10,035	\$5,375	-5.84%	-46.44%
Travel	580	\$4,767	\$5,760	\$7,302	\$3,211	-9.40%	-56.02%
Teacher Retirement Fund, Prior to 7-1-95	215	\$13,723	\$3,866	\$3,020	\$3,024	-31.49%	0.13%
Instructional Programs Improvement Services	312	\$2,547	\$2,680	\$2,768	\$2,769	2.11%	0.04%
Postage and Postage Machine Rental	532	\$0	\$0	\$0	\$408	NA	NA
Repairs and Maintenance Services	430	\$100	\$0	\$532	\$405	41.86%	-23.86%
Other Employee Benefits	241 - 290	\$172	\$228	\$495	\$265	11.41%	-46.47%
Dues and Fees	810	\$380	\$380	\$0	\$0	-100.00%	NA
Pupil Services	313	\$220	\$17,299	\$139	\$0	-100.00%	-100.00%
Student Instructional Support Total		\$2,384,626	\$2,332,453	\$2,324,754	\$2,321,666	-0.67%	-0.13%
Student Academic Achievement							
Certified Salaries	110	\$12,397,714	\$12,255,008	\$12,033,160	\$9,535,611	-6.35%	-20.76%
Transfer Tuition to Other School Corps Within State	561	\$3,069,600	\$2,809,000	\$2,917,200	\$2,914,500	-1.29%	-0.09%
Group Health Insurance	222	\$1,410,205	\$1,270,460	\$967,305	\$1,000,581	-8.22%	3.44%
Non - Certified Salaries	120	\$1,319,094	\$1,399,162	\$1,123,966	\$912,124	-8.81%	-18.85%
Teacher Retirement Fund, After 7-1-95	216	\$911,952	\$744,801	\$743,392	\$759,143	-4.48%	2.12%
Computer Hardware	741	\$711,629	\$696,921	\$707,518	\$717,448	0.20%	1.40%
Social Security Certified	212	\$902,770	\$889,912	\$872,712	\$695,623	-6.31%	-20.29%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Operational Supplies	611	\$530,393	\$463,345	\$451,654	\$585,268	2.49%	29.58%
Pre-2008 Object Code - Temporary Salaries	130	\$147,862	\$132,289	\$147,056	\$135,992	-2.07%	-7.52%
Public Employees Retirement Fund	214	\$182,208	\$156,375	\$124,451	\$117,424	-10.40%	-5.65%
Other Professional and Technical Services	319	\$57,880	\$57,552	\$36,913	\$99,119	14.40%	168.52%
Teacher Retirement Fund, Prior to 7-1-95	215	\$181,091	\$125,743	\$115,419	\$93,149	-15.31%	-19.30%
Social Security Noncertified	211	\$98,148	\$104,203	\$83,826	\$67,271	-9.01%	-19.75%
Other Group Insurance Authorized by Statute	224	\$91,616	\$71,659	\$65,463	\$54,293	-12.26%	-17.06%
Content	747	\$18,584	\$49,022	\$68,578	\$46,742	25.93%	-31.84%
Group Life Insurance	221	\$52,030	\$47,954	\$53,818	\$42,231	-5.08%	-21.53%
Travel	580	\$25,695	\$34,409	\$39,378	\$41,788	12.93%	6.12%
Instruction Services	311	\$0	\$4,150	\$3,900	\$15,377	NA	294.28%
Professional Development	748	\$197	\$4,444	\$3,864	\$12,703	183.38%	228.77%
Other Purchased Services	593	\$7,174	\$6,311	\$14,299	\$8,575	4.56%	-40.03%
Library Books	640	\$16,646	\$10,258	\$10,494	\$6,052	-22.35%	-42.34%
Miscellaneous Objects	876 - 899	\$11,212	\$4,113	\$4,187	\$5,864	-14.96%	40.04%
Other Technology Hardware	746	\$0	\$0	\$72,543	\$4,398	NA	-93.94%
Other Supplies and Materials	615, 660 - 689	\$3,538	\$2,643	\$3,849	\$2,877	-5.04%	-25.27%
Other Employee Benefits	241 - 290	\$3,141	\$3,124	\$2,613	\$2,796	-2.87%	6.99%
Dues and Fees	810	\$945	\$89	\$329	\$2,120	22.38%	544.38%
Periodicals	650	\$2,690	\$326	\$1,061	\$1,930	-7.97%	81.84%
Textbooks	630	\$6,399	\$140,833	\$370,854	\$1,909	-26.10%	-99.49%
Postage and Postage Machine Rental	532	\$792	\$768	\$1,592	\$1,193	10.77%	-25.11%
Instructional Programs Improvement Services	312	\$14,891	\$9,748	\$21,647	\$1,000	-49.09%	-95.38%
Equipment	730	\$0	\$84	\$0	\$111	NA	NA
Repairs and Maintenance Services	430	\$258	\$0	\$11,785	\$0	-100.00%	-100.00%
Student Academic Achievement Total		\$22,176,354	\$21,494,707	\$21,074,829	\$17,885,212	-5.23%	-15.13%
Overhead and Operational							
Non - Certified Salaries	120	\$3,254,280	\$3,392,742	\$3,069,871	\$2,623,807	-5.24%	-14.53%
Heating and Cooling for Buildings - Electricity	621	\$804,662	\$522,158	\$683,046	\$1,109,986	8.37%	62.51%
Severance/Early Retirement Pay	213	\$686,749	\$865,990	\$727,092	\$1,043,827	11.03%	43.56%
Insurance	520	\$558,832	\$574,807	\$624,089	\$626,525	2.90%	0.39%
Group Health Insurance	222	\$754,603	\$675,123	\$518,412	\$624,050	-4.64%	20.38%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Food Purchases	614	\$616,199	\$638,522	\$586,846	\$595,386	-0.86%	1.46%
Public Employees Retirement Fund	214	\$480,049	\$394,410	\$374,005	\$350,267	-7.58%	-6.35%
Operational Supplies	611	\$595,261	\$378,400	\$274,028	\$318,568	-14.47%	16.25%
Student Transportation Services	510	\$220,062	\$300,178	\$300,000	\$287,500	6.91%	-4.17%
Heating and Cooling for Buildings - Gas	622	\$233,259	\$113,102	\$297,472	\$252,023	1.95%	-15.28%
Repairs and Maintenance Services	430	\$278,405	\$225,273	\$204,375	\$227,264	-4.95%	11.20%
Social Security Noncertified	211	\$239,690	\$247,351	\$236,198	\$193,746	-5.18%	-17.97%
Certified Salaries	110	\$190,825	\$189,091	\$183,033	\$179,481	-1.52%	-1.94%
Board of Education Services	318	\$36,405	\$64,757	\$122,963	\$165,902	46.11%	34.92%
Other Professional and Technical Services	319	\$122,925	\$94,190	\$150,966	\$165,252	7.68%	9.46%
Gasoline and Lubricants	613	\$218,371	\$199,176	\$211,996	\$100,055	-17.73%	-52.80%
Vehicles	731	\$208,973	\$50,326	\$41,750	\$99,934	-16.84%	139.36%
Water and Sewage	411	\$63,061	\$53,178	\$66,536	\$76,664	5.00%	15.22%
Data Processing Services	316	\$60,846	\$54,403	\$73,863	\$64,492	1.47%	-12.69%
Connectivity	744	\$50,310	\$67,354	\$33,827	\$62,044	5.38%	83.41%
Telephone	531	\$74,972	\$65,253	\$65,627	\$61,654	-4.77%	-6.05%
Pre-2008 Object Code - Temporary Salaries	130	\$39,650	\$41,864	\$63,988	\$59,109	10.50%	-7.62%
Dues and Fees	810	\$36,414	\$35,584	\$59,896	\$55,894	11.31%	-6.68%
Removal of Refuse and Garbage	412	\$31,512	\$30,537	\$27,239	\$31,439	-0.06%	15.42%
Miscellaneous Objects	876 - 899	\$1,251	\$11,947	\$677	\$22,581	106.14%	3235.94%
Group Life Insurance	221	\$26,774	\$24,468	\$27,045	\$22,420	-4.34%	-17.10%
Statistical Services	317	\$0	\$20,000	\$0	\$20,271	NA	NA
Teacher Retirement Fund, After 7-1-95	216	\$2,298	\$1,404	\$16,130	\$20,231	72.25%	25.42%
Tires and Repairs	612	\$10,570	\$13,800	\$19,751	\$19,153	16.02%	-3.02%
Travel	580	\$15,311	\$20,968	\$23,697	\$15,360	0.08%	-35.18%
Unemployment Insurance	230	\$9,913	\$8,733	\$7,019	\$13,483	7.99%	92.09%
Social Security Certified	212	\$12,287	\$11,755	\$13,640	\$11,204	-2.28%	-17.86%
Judgments Against the School Corporation	820	\$0	\$0	\$883	\$7,555	NA	755.61%
Equipment	730	\$57,452	\$72,657	\$5,694	\$4,011	-48.60%	-29.55%
Other Purchased Services	593	\$2,914	\$4,025	\$1,830	\$3,831	7.08%	109.34%
Postage and Postage Machine Rental	532	\$6,224	\$7,512	\$1,501	\$3,477	-13.54%	131.63%
Other Supplies and Materials	615, 660 - 689	\$3,696	\$4,097	\$5,020	\$3,351	-2.42%	-33.25%
Content	747	\$3,000	\$3,000	\$3,000	\$3,050	0.41%	1.67%
Advertising	540	\$1,054	\$1,947	\$2,949	\$2,072	18.42%	-29.74%

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Other Group Insurance Authorized by Statute	224	\$3,697	\$2,583	\$1,903	\$1,723	-17.37%	-9.46%
Official Bond Premiums	525	\$736	\$360	\$1,090	\$1,094	10.42%	0.41%
Other Employee Benefits	241 - 290	\$2,293	\$2,341	\$1,276	\$794	-23.28%	-37.76%
Staff Services	314	\$700	\$700	\$700	\$700	0.00%	0.00%
Teacher Retirement Fund, Prior to 7-1-95	215	\$498	\$200	\$202	\$579	3.87%	186.88%
Computer Hardware	741	\$1,994	\$7,488	\$19,016	\$357	-34.96%	-98.12%
Rentals	440	\$93	\$61	\$131	\$141	10.95%	7.69%
Bank Service Charges	871	\$0	\$50	\$0	\$5	NA	NA
Printing and Binding	550	\$26,566	\$17,866	\$12,830	\$0	-100.00%	-100.00%

Overhead and Operational Total	\$10,045,631	\$9,511,732	\$9,163,104	\$9,552,312	-1.25%	4.25%
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Non Operational

Miscellaneous Objects	876 - 899	\$10,849,737	\$10,896,528	\$10,782,126	\$12,840,490	4.30%	19.09%
Construction Services	450	\$99,952	\$122,623	\$189,658	\$485,073	48.42%	155.76%
Computer Hardware	741	\$64,374	\$43,105	\$137,323	\$405,816	58.45%	195.52%
Redemption of Principal	831	\$0	\$350,000	\$2,500,000	\$350,000	NA	-86.00%
Certified Salaries	110	\$336,791	\$317,723	\$312,205	\$306,334	-2.34%	-1.88%
Repairs and Maintenance Services	430	\$213,251	\$212,704	\$209,068	\$252,932	4.36%	20.98%
Content	747	\$147,549	\$175,790	\$88,803	\$138,306	-1.60%	55.75%
Interest	832	\$75,750	\$73,394	\$94,896	\$79,881	1.34%	-15.82%
Non - Certified Salaries	120	\$126,616	\$111,174	\$73,474	\$79,780	-10.91%	8.58%
Other Professional and Technical Services	319	\$44,261	\$10,777	\$41,310	\$51,491	3.85%	24.64%
Equipment	730	\$13,990	\$102,326	\$20,011	\$35,196	25.94%	75.88%
Teacher Retirement Fund, After 7-1-95	216	\$30,139	\$23,804	\$23,225	\$23,928	-5.61%	3.03%
Rentals	440	\$671,000	\$193,750	\$18,250	\$22,500	-57.21%	23.29%
Social Security Certified	212	\$24,341	\$23,144	\$22,603	\$21,483	-3.07%	-4.95%
Operational Supplies	611	\$22,917	\$22,377	\$19,541	\$12,783	-13.58%	-34.59%
Social Security Noncertified	211	\$9,596	\$8,481	\$5,467	\$6,103	-10.70%	11.63%
Seldom or Non-Recurring Purchases	873	\$4,000	\$4,012	\$3,649	\$4,993	5.70%	36.84%
Postage and Postage Machine Rental	532	\$1,400	\$2,022	\$2,511	\$1,959	8.76%	-21.96%
Awards	875	\$1,263	\$1,267	\$1,266	\$1,660	7.06%	31.14%
Teacher Retirement Fund, Prior to 7-1-95	215	\$753	\$539	\$696	\$736	-0.58%	5.74%
Other Group Insurance Authorized by Statute	224	\$40	\$0	\$0	\$0	-100.00%	NA

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Group Health Insurance	222	\$3,160	\$0	\$0	\$0	-100.00%	NA
Group Life Insurance	221	\$96	\$0	\$0	\$0	-100.00%	NA
Public Employees Retirement Fund	214	\$17,026	\$7,377	\$1,913	\$0	-100.00%	-100.00%
Contributions & Donations to Outside Organizations	570	\$12,500	\$0	\$0	\$0	-100.00%	NA
Vehicles	731	\$0	\$0	\$11,638	\$0	NA	-100.00%
Non Operational Total		\$12,770,504	\$12,702,916	\$14,559,633	\$15,121,443	4.31%	3.86%
Grand Total		\$47,377,115	\$46,041,807	\$47,122,320	\$44,880,632	-1.34%	-4.76%